

The Gazette of India



EXTRAORDINARY

PART II—Section 3

PUBLISHED BY AUTHORITY

No. 246]

NEW DELHI, THURSDAY, MAY 16, 1957 VAISAKHA 26, 1879

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATIONS

CUSTOMS

New Delhi, the 16th May 1957

S.R.O. 1597.—In exercise of the powers conferred by section* 23 of the Sea Customs Act 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following further amendments in the notification of the Government of India in the late Finance Department (Central Revenues) No. 33-Customs, dated the 22nd June, 1935, namely :—

In Schedule I annexed to the said notification, under the heading "A—GENERAL",

(1) The following entries against Serial Nos. 28G and 28R shall be omitted, namely :—

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|-----|--|--|
| 28G | Precious tones imported cut and unset | . So much of the duty as is in excess of 20 per cent <i>ad valorem</i> . |
| 28R | Matches in boxes or booklets containing on an average more than 40 but not more than 50 matches. | So much as exceeds a duty equivalent to the excise duty leviable on such matches plus 12 annas and 6 pies per gross of boxes or booklets ; |

(2) for the existing entries against Sl. Nos. 6, 13, 19, 21, 22, 25, 26, 26A, 28A, 28B, 28C(i) 28J, 28L and 28Q, the following entries shall respectively be substituted, namely :—

6. Wireless apparatus :—

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|--|---|---|
| (i) apparatus for wireless reception (excluding apparatus specially designed for the reception of broadcast wireless) and apparatus of the description specified in clause (ii) and component parts of such apparatus, when covered by a certificate relating to the importation issued— | Nothing shall be deemed to be a component part of an apparatus for wireless telegraphy or telephony for the purpose of this exemption unless it is essential for the working of such apparatus and has been given for that purpose some special shape or quality that would not be essential for its use for any other purpose. | So much as is in excess of . 3 per cent <i>ad valorem</i> . |
| (a) by the Ministry of Communications to the effect that it is satisfied that the apparatus will not be used for the reception of broadcast wireless, or | | |

- (b) to the same effect by the Director General, All India Radio, if the apparatus is imported for the All India Radio ;
- by the Ministry of Communications, if the apparatus is imported for overseas communications services, or for Aeronautical communication service ;
- by the officer Commanding Aircraft Depot, Indian Air Force (India) if the apparatus is imported by the Indian Air Force ;
- by the following officers, if the apparatus is imported by the Indian Navy, namely—
- at Bombay, by the Naval Store Officer,
- at Calcutta and Madras, by the Agent for Government consignments concerned ; and
- by the following officers if imported for the Army, namely—
- at Bombay, by the Ordnance Officer, Bombay Depot,
- at Calcutta by the Embarkation Supply and Stores Officer at that port, and
- at other ports, by the Agent for Government consignments concerned ;
- (ii) apparatus for wireless reception incorporated in a single unit with transmitting apparatus ;
- (iii) wireless transmission apparatus and component parts thereof.
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| 13. Linseed oil | .. | So much of the duty as is in excess of 35 per cent <i>ad valorem</i> . |
| 19. (1) Chinese silk piecegoods, the following :
Ghat-Pote, plain and flower.
Gauze, plain and flower. | .. | So much of the duty as is in excess of 80 per cent <i>ad valorem</i> plus Rs. 1.60 per lb. |
| (2) Paj, all sorts | .. | So much of the duty as is in excess of 120 per cent <i>ad valorem</i> . |
| 21. Iron or Steel billets | .. | So much of the duty as is in excess of Rs. 5 per ton. |
| 22. Iron or steel sleeper bars, other than cast iron. | .. | So much of the duty as is in excess of Rs. 10 per ton. |
| 25. Aircraft (other than aeroplanes) such as autogyros, air-ships and the like, their parts, their engines, and parts of such engines. | .. | So much of the duty as is in excess of 3 per cent <i>ad valorem</i> . |
| 26. Aircraft materials such as 3-ply wood, duralumin sheets and fabric, but excluding dope. | .. | So much of the duty as is in excess of 3 per cent <i>ad valorem</i> . |
| 26A. Fireworks specially designed for the use of aircraft.] | .. | So much of the duty as is in excess of 35 per cent <i>ad valorem</i> . |

28A. Cotton sewing or darning thread wound on reels, balls, tubes, cards, bobbins, spools, cops, cheeses and cones.	..	So much of the duty as is in excess of 6½ per cent <i>ad valorem</i> when the thread is of British manufacture, and so much as is in excess of 7½ per cent <i>ad valorem</i> when it is of non-British manufacture.
28B. Component parts of racks for the withering of tea leaf.	When proved to have been imported for use in racks for the withering of tea leaf.	So much of the duty as is in excess of 5 per cent <i>ad valorem</i> .
28C (i). Jacquard harness linen cordage.	..	So much of the duty as is in excess of 10 per cent <i>ad valorem</i> or 25 nP per pound whichever is higher.
28J. Neil yarn	So much of the duty as is in excess of 30 per cent <i>ad valorem</i> .
28L. The following classes of printing paper containing mechanical wood pulp amounting to not less than 70 per cent of the fibre content :—		
(i) newsprinting in reels, white or grey, unglazed or machine finished.	..	So much as is in excess of 10 per cent <i>ad valorem</i> .
(ii) newsprint in reels, white or grey, other sorts.	..	So much as is in excess of 10 per cent <i>ad valorem</i> .
(iii) all sorts not in reels (excluding chrome, marble flint, poster, stere and art paper), white or grey.	..	So much as is in excess of 10 per cent <i>ad valorem</i> .
28Q. (a) Ocean going vessels, imported to be broken up.	Provided that articles contained in any such vessel not forming part of her necessary tackle, apparel or furniture (e.g., Pianos, crockery, cutlery) shall be assessed to duty separately under the appropriate items of the Tariff.	So much as is in excess of 20 per cent <i>ad valorem</i> .
(b) Parts of vessels under repair removed for replacement.		

[No. 67.]

S.R.O. 1598.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following further amendments in the notification of the Government of India in the late Finance Department (Central Revenues) No. 1-Customs, dated the 9th March, 1946, namely:—

In the Schedule annexed to the said notification the following entries against Serial Nos. 8 and 8A shall be omitted, namely:—

8. Tanning extracts and synthetic substances akin to tanning extracts The whole.
required for the tanning industry.
- 8A. (i) Sumach (also spelt Sumac) leaves including ground Sumach. The whole.
(ii) Valonia cups and beards. The whole.

[No. 68.]

S.R.O. 1599.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Revenue Division), No. 40-Customs, dated the 1st

March, 1955, the Central Government hereby exempts each of the articles specified in column 3 of the Schedule hereto annexed when imported into India or the State of Pondicherry from so much of the duty leviable thereon under the Indian Tariff Act, 1934 (32 of 1934), as is in excess of the duty of 10 per cent. *ad valorem*.

SCHEDULE

Serial No.	Relative Item No. in the First Schedule to the Indian Tariff Act, 1934	Name of article
1	2	3
1	13	Dyeing and Tanning substances, all sorts, not otherwise specified.
2	13(3)	Gums and resins, all sorts, not otherwise specified.

[No. 69.]

S.R.O. 1600.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby rescinds the following notifications of the Government of India in the Ministry of Finance (Revenue Division) or in the Ministry of Finance (Department of Revenue), namely:—

Notification No. 17-Customs, dated 25th August 1945.

Notification No. 13-Customs, dated 28th February, 1953.

Notification No. 30-Customs, dated 20th March, 1954.

Notification No. 45-Customs, dated 1st March, 1955.

Notification No. 200-Customs, dated 24th December, 1955.

Notification No. 12-Customs, dated 1st March, 1956.

Notification No. 110-Customs, dated 1st December, 1956.

[No. 70.]

S.R.O. 1601.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Revenue Division) No. 44-Customs, dated the 20th May, 1950, namely:—

In the Schedule annexed to the said notification, the following entry against serial No. 2 shall be omitted, namely:—

"2.	13(3)	Gum Mastic	25 per cent. <i>ad valorem</i> "
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[No. 71.]

S.R.O. 1602.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Revenue Division) No. 41-Customs, dated the 1st March, 1955, the Central Government hereby exempts each of the articles falling under Item No. 13(4) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), when imported into India or the State of Pondicherry, from—

(a) so much of the customs duty leviable thereon as is in excess of 15 per cent *ad valorem*, where the standard rate of duty is leviable, and

(b) so much of the customs duty leviable thereon as is in excess of 5 per cent *ad valorem*, where the preferential rate of duty is leviable.

[No. 72.]

S.R.O. 1603.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Revenue Division) No. 41-Customs, dated the 1st March, 1955, the Central Government hereby exempts each of the articles specified in Item No. 30(5) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), when imported into India or the State of Pondicherry, from—

(a) so much of the customs duty leviable thereon as is in excess of 10 per cent *ad valorem*, where the standard rate of duty is leviable, and

- (b) the whole of the customs duty leviable thereon where the preferential rate of duty is leviable

[No. 73]

S.R.O. 1604.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Revenue Division) No 13-Customs, dated the 13th March, 1956, the Central Government hereby exempts coconut oil falling under Item No 15(7) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), when imported into India or the State of Pondicherry, from so much of the customs duty leviable thereon as is in excess of the duty of—

- (1) 35 per cent *ad valorem* plus the excise duty for the time being leviable on like articles if produced or manufactured in India, where the standard rate of duty is leviable, and
- (2) 25 per cent *ad valorem* plus the excise duty for the time being leviable on like articles if produced or manufactured in India, where the preferential rate of duty is leviable

[No 74.]

S.R.O. 1605.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Revenue Division), No 44-Customs, dated the 1st March, 1955, the Central Government hereby exempts sugar excluding confectionery falling under Item No 17 of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934) when imported into India or the State of Pondicherry, from so much of the customs duty leviable thereon under the last mentioned Act as is in excess of the duty of Rs 18.75 per cwt.

[No. 75.]

S.R.O. 1606.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Revenue Division), No. 48-Customs, dated the 21st March, 1955, the Central Government hereby exempts raw sugar, that is to say, sugar with associated impurities and having a sucrose content not exceeding 99 per cent by weight on the material dried at 105° Centigrade, imported into India or the State of Pondicherry, for refining and covered by a certificate to that effect issued by the Government of India in the Ministry of Food and Agriculture, and falling under Item No 17 of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), from so much of the duty of custom leviable thereon under the last mentioned Act as is in excess of the duty of Rs 4.75 per cwt

[No 76]

S.R.O. 1607.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts Salami Sausages falling under Item No 21(1) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), when imported into India or the State of Pondicherry, from so much of the Customs duty leviable thereon as is in excess of the duty of 25 per cent. *ad valorem*.

[No. 77.]

S.R.O. 1608.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Revenue Division), No. 25-Customs, dated the 2nd May, 1953, the Central Government hereby exempts "Milk foods for infants and invalids" falling under Item No. 21(2) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), which if imported canned or bottled would have been assessed under Item No 19(1) of the said Schedule, when imported into India or the State of Pondicherry, from so much of the Customs duty leviable thereon under the second mentioned Act, as is in excess of the duty of 17½ per cent. *ad valorem*.

[No. 78.]

S.R.O. 1609.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the

Ministry of Finance (Revenue Division), No. 155-Customs, dated the 20th November, 1954, the Central Government hereby exempts wine falling under Item No. 22(3) (b) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), when imported into India or the State of Pondicherry and established to the satisfaction of the Customs Collector to be sacramental wine, from so much of the customs duty leviable thereon under the second mentioned Act, as is in excess of the duty of Rs. 9.50 per Imperial gallon.

[No. 79]

S.R.O. 1610.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following further amendment in the notification of the Government of India in the late Finance Department (Central Revenues) No. 39-Customs, dated the 7th June, 1941, namely:—

In the Schedule annexed to the said notification, for the existing entries against serial Nos. 10, 11 and 12, the following entries shall respectively be substituted, namely:—

"10	9(2)	So much as exceeds 12 nP per lb.
11.	32(2)	So much as exceeds Rs. 1.50 per cwt.
12.	27(4)	[Kerosene only]	..	So much as exceeds 15 naye paise per Imperial gallon."

[No. 80]

S.R.O. 1611.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Revenue Division) No. 54-Customs, dated the 11th July, 1953, the Central Government hereby exempts each of the articles specified in column 3 of the Schedule hereto annexed when imported into India or the State of Pondicherry, from so much of the customs duty leviable thereon under the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), as is in excess of the duty of—

- (i) where the standard rate of duty is leviable, the rate specified in the corresponding entry in column 4 of the Schedule hereto annexed; and
- (ii) where the preferential rate of duty is leviable, the rate specified in the corresponding entry in column 5 of the Schedule hereto annexed.

SCHEDULE

Serial No.	Relative Item No. in the First Schedule to the Indian Tariff Act, 1934	Name of article	Standard rate of duty	Preferential rate of duty if the article is the manufacture of the United Kingdom
1	2	3	4	5
1	28	Acetyl sulphadiazine (Lutacal-D).	25 per cent <i>ad valorem</i> .	15 per cent <i>ad valorem</i> .
2	28	Acetyl sulphathiazole (Lutacal-T).	25 per cent <i>ad valorem</i> .	15 per cent <i>ad valorem</i> .
3	28	Crude aureomycin .	25 per cent <i>ad valorem</i> .	15 per cent <i>ad valorem</i> .
4	28(8)	Zinc Folate . . .	20 per cent <i>ad valorem</i>	..

[No. 81.]

S.R.O. 1612.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of

India in the Ministry of Finance (Revenue Division), No. 73—Customs, dated the 25th April, 1955, the Central Government hereby exempts Laevo-I-p-nitrophenyl-2-amino-1:3 propanediol (known as "L-Base"), falling under Item No. 28 of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), when imported into India or the State of Pondicherry from so much of the duty of customs leviable thereon under the last mentioned Act, as is in excess of the duty of—

- (i) 25% *ad valorem*, where the standard rate of duty is leviable; and
- (ii) 15% *ad valorem*, where the preferential rate of duty is leviable.

[No. 82.]

S.R.O. 1613.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 20—Customs, dated the 24th January, 1957, the Central Government hereby exempts alumina falling under Item No. 28 of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), when imported into India or the State of Pondicherry, from—

- (1) so much of the duty of customs leviable thereon as is in excess of 20 per cent. *ad valorem*, where the standard rate of duty is leviable; and
- (2) so much of the duty of customs leviable thereon as is in excess of 10 per cent. *ad valorem*, where the preferential rate of duty is leviable.

2. This notification shall be in force upto and inclusive of the 23rd January, 1960.

[No. 83.]

S.R.O. 1614.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 23—Customs, dated the 29th January, 1957, the Central Government hereby exempts each of the articles specified in column (3) of the Schedule hereto annexed, when imported into India or the State of Pondicherry, from so much of the customs duty leviable thereon under the Indian Tariff Act, 1934 (32 of 1934), as is in excess of—

- (i) the rate specified in the corresponding entry in column (4) of the said Schedule, where the standard rate of duty is leviable; and
- (ii) the rate specified in the corresponding entry in column (5) of the said Schedule, where the preferential rate of duty is leviable.

SCHEDULE

Serial: No.	Relative item No. in the First Schedule to the Indian Tariff Act, 1934	Name of Article	Standard rate of duty	Preferential rate of duty
1	2	3	4	5
1	28	Acetanilide sulphonyl choloride	30% <i>ad valorem</i>	20% <i>ad valorem</i>
2	28	Aminothiazole	30% <i>ad valorem</i>	20% <i>ad valorem</i>
3	28	Aminodiazine	30% <i>ad valorem</i>	20% <i>ad valorem</i>
4	28	Aminopyridine	30% <i>ad valorem</i>	20% <i>ad valorem</i>
5	28	Acetyl acetone	30% <i>ad valorem</i>	20% <i>ad valorem</i>

[No. 84.]

S.R.O. 1615.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Revenue Division), No. 23—Customs, dated the 10th April, 1948, the Central Government hereby exempts sub-standard

cinematograph films, exposed, of a size not exceeding 9.5 mm, falling, under Item No. 29(1) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), when imported into India or the State of Pondicherry, from so much of the customs duty leviable thereon as is in excess of the duty of 10 naye paise per linear foot.

[No. 85.]

S.R.O. 1616.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts "Rubber tyres with metallic frame work" falling under Item No. 39(1) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), when imported into India or the State of Pondicherry, from so much of the customs duty leviable thereon as is in excess of the duty of 31½ per cent. *ad valorem*.

[No. 86.]

S.R.O. 1617.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 114—Customs, dated the 1st December, 1956, the Central Government hereby exempts artificial silk yarn falling under Item No. 47(2) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), when imported into India or the State of Pondicherry, from so much of the duty of customs leviable thereon under the last mentioned Act as is in excess of—

- (a) Rs. 2 per lb. when the yarn is below 75 deniers;
- (b) Rs. 1.45 per lb. when the yarn is 75 deniers and above but not above 100 deniers; and
- (c) Rs. 1.25 per lb. when the yarn is above 100 deniers.

[No. 87]

S.R.O. 1618.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 115—Customs, dated the 1st December, 1956, the Central Government hereby exempts staple fibre yarn falling under Item No. 47(2) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), when imported into India or the State of Pondicherry, from so much of the customs duty leviable thereon under the second mentioned Act, as is in excess of Rs. 1.25 per lb.

[No. 88.]

S.R.O. 1619.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts high pressure jointings made mainly of asbestos, falling under Item No. 58(1) of the First Schedule to the Indian Tariff Act, 1934, (32 of 1934), when imported into India or the State of Pondicherry, from so much of the customs duty leviable thereon as is in excess of the duty of 25 per cent. *ad valorem*.

[No. 89.]

S.R.O. 1620.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Revenue Division), No. 114—Customs, dated the 23rd September, 1954, the Central Government hereby exempts Battersea clay liners (fireclay crucibles) falling under Item No. 59(2) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), when imported into India or the State of Pondicherry, from so much of the customs duty leviable thereon under the second mentioned Act, as is in excess of 40 per cent. *ad valorem*.

[No. 90.]

S.R.O. 1621.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Revenue Division), No. 107—Customs, dated the 11th September, 1954, the Central Government hereby exempts Projector Lamps and Studio Lamps falling under Item No. 60(2) of the First Schedule to

the Indian Tariff Act, 1934, (32 of 1934), when imported into India or the State of Pondicherry, from so much of the customs duty leviable thereon as is in excess of the duty of 65 per cent. *ad valorem*.

[No. 91.]

S.R.O. 1622.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 175—Customs, dated the 24th December, 1956, the Central Government hereby exempts bulbs for safety mining lamps imported into India or the State of Pondicherry and falling under Item No. 60(2) of the First Schedule to the Indian Tariff Act, 1934, (32 of 1934), from so much of the duty of customs leviable thereon under the last mentioned Act as is in excess of 65 per cent. *ad valorem*.

[No. 92.]

S.R.O. 1623.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 95—Customs, dated the 23rd October, 1956, the Central Government hereby exempts black tubular poles of the description specified below when imported into India or the State of Pondicherry and falling under Item No. 63(18) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), from so much of the duty of customs leviable thereon as is in excess of 5 per cent. *ad valorem*.

Description of the goods

Length: 27' to 40'

Thickness: 0.160" to 0.188"

Outside Diameter: 4" to 6"

Not screwed or socketed or flanged at the ends.

[No. 93.]

S.R.O. 1624.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts short-link ship chains made of iron and steel, falling under Item No. 63(28) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), when imported into India or the State of Pondicherry, from so much of the customs duty leviable thereon as is in excess of the duty of 30 per cent. *ad valorem*.

[No. 94.]

S.R.O. 1625.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Revenue Division), No. 87—Customs, dated the 3rd May, 1955, the Central Government hereby exempts cylinders, drums and tanks such as are used in the production of compressed gas, falling under Item No. 63(28) or Item No. 71 of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), and imported filled with compressed gas into India or the State of Pondicherry, from so much of the customs duty leviable thereon as is in excess of the duty of 10 per cent. *ad valorem*.

[No. 95.]

S.R.O. 1626.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Revenue Division), No. 34—Customs, dated the 26th February, 1955, the Central Government hereby exempts calcium silicide falling under Item No. 70(1) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), when imported into India or the State of Pondicherry, from so much of the customs duty leviable thereon as is in excess of the duty of 20 per cent. *ad valorem*.

[No. 96.]

S.R.O. 1627.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 119—Customs, dated the 1st December, 1956, the Central Government hereby exempts each of the articles specified in column 3 of the Schedule hereto annexed and falling under the item or items of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934) specified in column 2 of the Schedule hereto annexed, when imported

into India or the State of Pondicherry, from so much of the customs duty leviable thereon as is in excess of the duty of 5 per cent. *ad valorem*.

SCHEDULE

Serial No.	Relative Item No. in the First Schedule to the Indian Tariff Act, 1934	Name of Article
	2	3
1	72 or 72(3)	Railway locomotive engines and tenders, and component part thereof.
2	72 or 72(3)	Electrical generators, alternators and dynamos, and component parts thereof.
3	72 or 72(3)	Turbo-generators and component parts thereof.
4	72 or 72(3)	Air Compressors and component parts thereof.
5	72 or 72(3)	Boilers and component parts thereof.
6	72 or 72(3)	Leather tanning and curing machinery, and component parts thereof.
7	72 or 72(3)	Machine tools, namely, drilling, grinding, milling, planing and shaping machines and lathes, and component parts of such machine tools.
8	72 or 72(3)	Pumping machinery and component parts thereof.
9	72 or 72(3)	Tea machinery and component parts thereof.
10	72(17) or 72(25)	Metal working machinery other than machine, tools and component parts thereof.
11	72(18) or 72(25)	Mining machinery and component parts thereof.
12	72(20) or 72(25)	Petroleum and gaswell drilling equipment, and component parts thereof.
13	72(21) or 72(25)	Refrigerating machinery other than domestic refrigerators and component parts thereof.
14	72(24) or 72(25)	Machines for the carding, spinning and washing of wool, and component parts thereof.

[No. 97.]

S.R.O. 1628.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 106—Customs, dated the 19th November, 1956, the Central Government hereby exempts component parts of air conditioners when imported into India or the State of Pondicherry in C.K.D. packs for assembly from so much of the duty leviable thereon under the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), as is in excess of 5 per cent. *ad valorem*.

[No. 98.]

S.R.O. 1629.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts the articles specified in Items Nos. 72(34) and 72(40) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), when imported into India or the State of Pondicherry, from so much of the duty of customs as is in excess of 10 per cent. *ad valorem*.

[No. 99.]

S.R.O. 1630.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State

of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Revenue Division), No. 113—Customs, dated the 16th July, 1955, the Central Government hereby exempts porcelain bushings falling under Item No. 72(39) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), which are component parts of transformers falling under the aforesaid item, when imported into India or the State of Pondicherry, from so much of the customs duty leviable thereon under the second mentioned Act as is in excess of the duty of 5 per cent. *ad valorem*.

[No. 100.]

S.R.O. 1631.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Revenue Division), No. 80—Customs, dated the 28th April, 1955, the Central Government hereby exempts accumulators for train lighting and parts thereof, falling under Item No. 73(7) (a) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), when imported into India or the State of Pondicherry, from so much of the customs duty leviable thereon under the second mentioned Act as is in excess of the duty of 5 per cent. *ad valorem* plus the excise duty for the time being leviable on like articles, if produced or manufactured in India.

[No. 101.]

S.R.O. 1632.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Revenue Division), No. 32—Customs, dated the 20th March, 1954, the Central Government hereby exempts tricycles designed for use by cripples and disabled persons, falling under Item No. 75(5) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), when imported into India or the State of Pondicherry, from so much of the duty of customs leviable thereon under the last mentioned Act as is in excess of the duty of—

- (i) 35 per cent. *ad valorem*, where the standard rate of duty is leviable, and
- (ii) 25 per cent. *ad valorem*, where the preferential rate of duty is leviable.

[No. 102.]

S.R.O. 1633.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Revenue Division), No. 75—Customs, dated the 30th April, 1955, the Central Government hereby exempts polyvinyl chloride rigid sheets, falling under Item No. 82(4) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), when imported into India or the State of Pondicherry, from so much of the customs duty leviable thereon under the last mentioned Act as is in excess of the duty of 40 per cent. *ad valorem*.

[No. 103.]

S.R.O. 1634.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Revenue Division), No. 56—Customs, dated the 11th July, 1953, the Central Government hereby exempts tennis-balls and table tennis balls, falling under Item No. 84(a) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), when imported into India or the State of Pondicherry, from so much of the customs duty leviable thereon under the second mentioned Act, as is in excess of the duty of 35 per cent. *ad valorem*.

[No. 104.]

S.R.O. 1635.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Revenue Division), No. 79—Customs, dated the 21st November, 1951, the Central Government hereby exempts requisites for out-door games and sports, falling under Item No. 84(a) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), when imported into India or the State of Pondicherry, from so much of the customs duty leviable thereon under the second mentioned Act as is in excess of the duty of 65 per cent. *ad valorem*.

[No. 105.]

S.R.O. 1636.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Revenue Division), No. 74—Customs, dated the 30th April, 1955, the Central Government hereby exempts clock work or spring mechanisms falling under Item No. 84(a) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), when imported into India or the State of Pondicherry, from so much of the customs duty leviable thereon under the second mentioned Act as is in excess of the duty of 35 per cent. *ad valorem*.

[No. 106.]

S.R.O. 1637.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts all articles imported into India or the State of Pondicherry, from the additional duties of customs, if any, chargeable under section 31 of the Finance Act, 1956 (18 of 1956), as amended by section 5 of the Finance Act, 1957 (5 of 1957).

[No. 107.]

S.R.O. 1638.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby directs that the notifications of the Government of India in the Ministry of Finance (Revenue Division) or in the Ministry of Finance (Department of Revenue) specified in column 2 of the Schedule hereto annexed shall be amended in the manner specified in column 3 thereof:—

SCHEDULE

Serial No.	Customs Notification number	Amendment
1	2	3
1	34 dated the 12th May, 1953 49 dated the 27th June, 1953 63 dated the 15th August, 1953	The words "and also from the whole of the additional duty of customs leviable thereon under any law for the time being in force where such additional duty is in addition to the duty of customs leviable thereon under the First Schedule to the Indian Tariff Act, 1934 (XXXII of 1934)" shall be omitted.
2	41 dated the 31st May, 1953 120 dated the 1st December, 1956	Sub-clause (b) shall be omitted.
3	51 dated the 28th June, 1953	The words "and in either case also from the whole of the additional duty of customs leviable thereon under any law for the time being in force where such additional duty is in addition to the duty of customs leviable thereon under the First Schedule to the Indian Tariff Act, 1934 (XXXII of 1934)" shall be omitted.
4	62 dated the 8th August, 1953	The words "and also in either case from the whole of the additional duty of customs leviable thereon under any law for the time being in force where such additional duty is in addition to the duty of customs leviable thereon under the First Schedule to the Indian Tariff Act, 1934 (XXXII of 1934)" shall be omitted.
5	93 dated the 19th November, 1953	Sub-clause (e) shall be omitted
6	26 dated the 1st March, 1954 96 dated the 4th September, 1954 9 dated the 1st March, 1956 117 dated the 1st December, 1956 184 dated the 28th December, 1956	The words "and also from the whole of the additional duty of customs leviable thereon under any law for the time being in force" shall be omitted.

1	2	3
7	58 dated the 12th June, 1954 182 dated the 28th December, 1956	} The words "and in either case also from the whole of the additional duty of customs leviable thereon under any law for the time being in force" shall be omitted.
8	21 dated the 2nd February 1955 90 dated the 15th October, 1956	
9	77 dated the 30th April, 1955 42 dated the 11th June, 1956 127 dated the 1st December, 1956 151 dated the 6th December, 1956 153 dated the 8th December, 1956	} The words "and also from the additional duty of customs leviable thereon under any law for the time being in force" shall be omitted.
10	167 dated the 15th October, 1955	
11	2 dated 31st January, 1956	The brackets and words "(including any additional duty of customs leviable thereon under any other law" and "(including any additional duty of custom leviable on such articles under any other law)" shall be omitted.
12	4 dated the 7th February, 1956	The words "and also from any additional duty of customs leviable thereon under any law for the time being in force" shall be omitted.
13	138 dated the 1st December, 1956	The words "and also from the whole of the additional duty of customs leviable thereon under any other law for the time being in force" shall be omitted.
14	177 dated the 26th December, 1956	The words "and in either case also from the additional duty of customs leviable thereon under any law for the time being in force" shall be omitted.

[No. 108.]

S.R.O. 1639.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Revenue Division), No. 42—Customs, dated the 9th October, 1948, namely:—

In the Schedule annexed to the said notification, for the entry "28(2) Copperas, green (ferrous sulphate)" the entry "28(8) Copperas, green (ferrous sulphate)" shall be substituted.

[No. 109.]

S.R.O. 1640.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in late Finance Department (Central Revenues), No. 36—Customs, dated the 27th June, 1942, the Central Government hereby exempts rubber scrap including unserviceable rubber tyres from so much of the customs duty leviable thereon as is in excess of 5 per cent. *ad valorem*.

[No. 110.]

S.R.O. 1641.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of

India in the Ministry of Finance (Revenue Division), No. 10—Customs, dated the 1st March, 1956, the Central Government hereby exempts tea when liable to duty under sub-item (iii) of Item No. 5 of the Second Schedule to the Indian Tariff Act, 1934 (32 of 1934), from so much of the duty of customs leviable thereon under the last mentioned Act as is in excess of 38 naye paise per lb. when such tea is exported from India or the State of Pondicherry.

[No. 111.]

E. S. KRISHNAMOORTHY, Joint Secy.